



## Tax & General Regulations Update

The following is a list of the new tax & general regulations.

All regulations are available in Indonesian.

## New Tax & General Regulation

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
1	<a href="#">PMK 47/2023</a>	4 May 2023	Import Duty	Perubahan atas Peraturan Menteri Keuangan Nomor 73/PMK.04/2021 tentang Tata Cara Pengenaan Tarif Bea Masuk atas Barang Impor berdasarkan Persetujuan antara Republik Indonesia dan Jepang mengenai suatu Kemitraan Ekonomi	Amendment of Minister of Finance Regulation number 73/PMK.04/2021 concerning Procedure for Assessment of Import Duty Tariffs on Imported Goods based on Agreement between Republic of Indonesia and Japan regarding an Economic Partnership
2	<a href="#">PMK 46/2023</a>	5 May 2023	Import Duty	Pengenaan Bea Masuk Tindakan Pengamanan terhadap Impor Produk Benang (Selain Benang Jahit) dari Serat Stapel Sintetik dan Artifisial	Imposition of Safeguard Import Duty on Import of Thread (other than Sewing Thread) Products from Synthetic and Artificial Staple Fiber
3	<a href="#">PER-5/PJ/2023</a>	9 May 2023	General Tax	Percepatan Pengembalian Kelebihan Pembayaran Pajak	Acceleration of Refund of Tax Overpayment
4	<a href="#">SE-6/PJ/2023</a>	19 May 2023	Tax Treaty	Pemberitahuan Berlakunya Konvensi Multilateral untuk Menerapkan Tindakan-Tindakan terkait dengan Persetujuan Penghindaran Pajak Berganda untuk Mencegah Penggerusan Basis Pemajakan dan Penggeseran Laba untuk Persetujuan Penghindaran Pajak Berganda antara Pemerintah Republik Indonesia dan Pemerintah Kerajaan Spanyol beserta Protokolnya	Notification of the Enforcement of the Multilateral Convention to Implement Tax Treaty Measures to Avoidance of Double Taxation Agreement to Prevent Tax Base Erosion and Profit Shifting for Avoidance of Double Taxation Agreement between the Government of the Republic of Indonesia and the Government of the Kingdom of Spain and its Protocol

No	Regulation	Date	Subject	Title (Indonesian)	Title (English)
5	<a href="#">SE-5/PJ/2023</a>	19 May 2023	Tax Treaty	Pemberitahuan Berlakunya Konvensi Multilateral untuk Menerapkan Tindakan-Tindakan Terkait dengan Persetujuan Penghindaran Pajak Berganda untuk Mencegah Penggerusan Basis Pemajakan dan Penggeseran Laba untuk Persetujuan Penghindaran Pajak Berganda antara Pemerintah Republik Indonesia dan Pemerintah Republik Seychelles	Notification of the Enforcement of the Multilateral Convention to Implement Tax Treaty Measures to Avoidance of Double Taxation Agreement to Prevent Tax Base Erosion and Profit Shifting for Avoidance of Double Taxation Agreement between the Government of the Republic of Indonesia and the Government of the Republic of Seychelles
6	<a href="#">KEP-67/BC/2023</a>	8 May 2023	Export and Import	Pelaksanaan Piloting Modul Impor Barang Bawaan Penumpang - BC 2.2 dan Modul Ekspor Barang Bawaan Penumpang untuk Dibawa Kembali - BC 3.4 Tahun 2023	Implementation of Piloting of Passenger's Luggage Import Module - BC 2.2 and Passenger's Luggage Export Module to be Returned - BC 3.4 in 2023



## Contact

Clients & Markets

Deloitte Indonesia

IDMarcomm@deloitte.com

# Deloitte.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited (“DTTL”), its global network of member firms, and their related entities (collectively, the “Deloitte organization”). DTTL (also referred to as “Deloitte Global”) and each of its member firms and related entities are legally separate and independent entities, which cannot obligate or bind each other in respect of third parties. DTTL and each DTTL member firm and related entity is liable only for its own acts and omissions, and not those of each other. DTTL does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte Asia Pacific Limited is a company limited by guarantee and a member firm of DTTL. Members of Deloitte Asia Pacific Limited and their related entities, each of which are separate and independent legal entities, provide services from more than 100 cities across the region, including Auckland, Bangkok, Beijing, Hanoi, Hong Kong, Jakarta, Kuala Lumpur, Manila, Melbourne, Osaka, Seoul, Shanghai, Singapore, Sydney, Taipei and Tokyo.

### About Deloitte Indonesia

In Indonesia, services are provided by Imelda & Rekan, Deloitte Touche Solutions, PT Deloitte Konsultan Indonesia, PT Deloitte Advis Indonesia and KJPP Lauw & Rekan.

**This communication contains general information only, and none of Deloitte** Touche Tohmatsu Limited (“DTTL”), its global network of member firms or their related entities (collectively, the “Deloitte organization”) is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser.

No representations, warranties or undertakings (express or implied) are given as to the accuracy or completeness of the information in this communication, and none of DTTL, its member firms, related entities, employees or agents shall be liable or responsible for any loss or damage whatsoever arising directly or indirectly in connection with any person relying on this communication. DTTL and each of its member firms, and their related entities, are legally separate and independent entities.